

# **Complete Report**

Australian Bowhunters Association Inc. ABN 79750431225 As at 31 May 2018

Prepared by Certus Group Accountants



# **Independent Auditor's Report to the Members**

# Australian Bowhunters Association Inc. For the year ended 31 May 2018

### Report on the Audit of the Financial Report

## **Opinion**

We have audited the financial report of Australian Bowhunters Association (the association), which comprises the Statement by Members of the Committee, Income and Expenditure Statement, Balance Sheet as at 31 May 2018, a summary of significant accounting policies and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 31 May 2018 and its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Act.

#### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of Associations Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

# Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Act and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

## Qualification

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Act and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

# Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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In our opinion:

- (a) the accompanying financial report as set out on pages 9-13, being a special purpose financial statement, is drawn up so as to present fairly the state of affairs of the Association as at 31 May 2018 and the results of the Association for the year ended on that
- (b) the accounts of the Association have been properly prepared and are in accordance with the books of account of the Association; and
- (c) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

We confirm as follows:

- (a) The name of each committee member of the association during the relevant financial year were:
- J Bell
- M Burrows
- T Pickett
- B Kelleher
- A Skinner
- G Pitt
- A Avent
- S McGrigor
- R Morgan
- T Cornell
- R Boden
- T Morris
- (b) The principal activities of the association during the relevant financial were: The Principal Activities Of The Association During The Financial Year Were; Promotion And Development Of Bow Hunting And Game Recording In Australia, Promotion And Development Of Field Archery In Australia And In International Competition, Publish Archery Action With Outdoor Connections Magazine.
- (c) The net loss of the association for the relevant financial year was:

Year ended

Year ended

31 May 2018

31 May 2017

\$(72,054)

\$68,059

Signed at:

J Bell
President (Acting)

A Skinner
Treasurer



Signed in accordance with a resolution of the Members of the Committee on:

A Skinner (Treasurer)

Date 27/10/18



# **Trading Income Statement**

# Australian Bowhunters Association Inc. For the year ended 31 May 2018

	NOTES	2018	2017
Income			
Trading profit		412,969	511,940
Total Income		412,969	511,940
Other Income			
Advertising		70,366	92,170
Grants		197	(5,000)
Interest		8,308	9,284
Events			
TBA Muster		830	1,523
National 3D Safari		6,352	7,468
WFAC		-	70,902
National Safari		6,739	7,471
Total Events		13,921	87,363
Other Revenue			
National IFAA Titles - Nomination Fees		7,273	10,223
National Comps - Fuel Saver Eco Shoot		124	82
National IFAA Titles - Branch Team Fees		180	20
Club Affiliation Fees		8,070	8,320
Recoverables - Postage from ABA		37,184	37,054
Other Revenue		208	2,786
Total Other Revenue		52,915	58,485
Total Other Income		145,510	242,302
		143,310	242,302
Comprehensive Income	<u></u> .		
Comprehensive Income		630	858
Total Comprehensive Income		630	858
Total Income	:	559,109	755,101
Expenses			
Employment Costs		78,687	61,752
Expense			
ABA House		8,715	6,731
ABA Park - Canteen Expenses		463	274
ABA Shop		(605)	118
AGM Costs		12,987	12,671
AGM Travel Assistance		11,800	9,900
Archery Action		120,963	121,266
Bowhunting Activities		781	20,949
Branch & Club Grants		3,000	5,500
Coaching		18,136	293



# **Balance Sheet**

# Australian Bowhunters Association Inc. As at 31 May 2018

no de de may 2010	NOTES	31 MAY 2018	31 MAY 2017
Assets			
Current Assets			
Cash at Bank		197,168	206,913
Term Deposits		458,112	450,422
ABA Shop Stock - At Cost		37,696	53,370
Franking Machine Float		2,430	2,522
Accounts receivable		5,934	10,164
Prepayments		18,581	82
ABA PayPal		13,492	10,040
Property - 104/193 South Pine Road, Brendale (Office)		209,623	209,623
Branch/Club Loan - Greenough Archery Club2		. 800	950
Branch/Club Loan - Lakeside Bowmen		1,000	8
Branch/Club Loan - Hunter Bowmen		2,000	79
Mudgee Improvements		46,142	46,142
Less Accumulated Depreciation		(3,189)	(1,862)
Total Current Assets		989,789	988,285
Non-Current Assets			
Branch/Club Loans		10,671	15,938
Property, plant and equipment			
Buildings at cost			
Property - 724 Upper Piambong Road, Piambong NSW		285,624	285,624
Total Buildings at cost		285,624	285,624
Plant and equipment at cost		128,271	147,927
Total Property, plant and equipment		413,895	433,551
Goodwill	6	6,147	6,147
Branch/Club Loans		2,450	3,400
Total Non-Current Assets		433,163	459,036
Total Assets		1,422,951	1,447,321
iabilities			
Current Liabilities			2:
Advances to Clubs		3	2,406
GST		5,287	(25,001)
PAYG Withholdings Payable		4,292	1,550
Prepaid Club Loans - Forbes Lachlan River		(E	75
Rounding			
Superannuation Payable		1,907	874
ANZ Business Credit Card		142	675
Branch / Club Funds			577
Accrued Expenses		2,700	



# **Notes to the Financial Statements**

# Australian Bowhunters Association Inc. For the year ended 31 May 2018

## 1. Statement of Significant Accounting Policies

The committee have determined that the organisation is not a reporting entity and accordingly, this financial report is a special purpose report prepared for the sole purpose of distributing a financial report to members and must not be used for any other purpose. The committee have determined that the accounting policies adopted are appropriate to meet the needs of the members.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, as noted, have been written down to fair value as a result of impairment. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The accounting policies that have been adopted in the preparation of the statements are as follows:

#### Inventories

Inventories are carried at the lower of cost or net realisable value. Cost is based on the first-in, first out / weighted average cost method and includes expenditure incurred in acquiring the inventories and bringing them to the existing condition and location.

## Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

## Intangibles

Goodwill is recognised as the excess of the purchase price for a business acquired over the fair value of the net assets at the date of acquisition. Goodwill is assessed for impairment annually and is carried at cost less accumulated impairment losses.

# **Trade and Other Receivables**

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

## **Financial Assets**

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.



# Grants

Grant revenue is recognised in the income statement when the entity receives the grant, when it is probable that the entity will receive the economic benefits of the grant and the amount can be reliably measured.

If the grant has conditions attached which must be satisfied before the entity is eligible to receive the grant, the recognition of the revenue will be deferred until those conditions are satisfied.

Where the entity incurs an obligation to deliver economic value back to the grant contributor, the transaction is considered a reciprocal transaction and the revenue is recognised as a liability in the balance sheet until the required service has been completed, otherwise the income is recognised on receipt.

Australian Bowhunters Association Inc. receives non-reciprocal contributions of assets from the government and other parties for a nominal or zero value. These assets are recognised at their fair value on the date of acquisition in the balance sheet, with an equivalent amount of income recognised in the income statement.

Donations and bequests are recognised as revenue when received.

	2018	2017
2. Receivables		
Current		
Prepayments	18,581	
Trade Debtors - Artemis	5,934	10,164
Total Current	24,515	10,164
Total Receivables	24,515	10,164
	2018	2017
3. Inventory		
Inventories	37,696	- 53,370
Total Inventory	37,696	53,370
	2018	2017
4. Property Plant and Equipment		
Land and Buildings at fair value		
Land and Buildings		
Buildings at cost	285,624	285,624
Total Land and Buildings	285,624	285,624
Total Land and Buildings at fair value	285,624	285,624
Plant and Equipment		
Plant and equipment at cost	332,521	332,247
Accumulated depreciation of plant and equipment	(204,250)	(184,320)
Total Plant and Equipment	128,271	147,927
Total Property Plant and Equipment	413,895	433,551



		2018	2017
	*		
Advance - Young & District Field Archers		3.5	849
Total Unsecured			2,406
Total Non Current		(★)	2,406
otal Financial Liablities			2,406

# 10. Shareholder Accounts

Please see report titled Shareholder Accounts for a breakdown of shareholder account activity.

# Australian Bowhunters Association ABN 79 750 431 225 Depreciation Schedule for the year ended 31 May, 2018

Canon Pixma MP810 MFP 408.18 08/12/06 408		Canon Pixma MP800 MFP 362.73 11/07/06 363	Canon Copier 4,745.00 12/07/06 4,745	Dell Dimension 9200 2,130.91 31/10/06 2,131	OKI Microline 390 Turbo 341.00 05/04/06 341	Dell 964 Printer 235.00 14/12/05 235	Plant Written Off to Date 27,290.00 01/01/99 27,290	Carport 0.00	Computer Macintosh 0.00	Printer Epson 600 0.00	Scales electric postage 0.00	Printer Epson LQ850 dot 0.00	Photocopier paper 0.00 warming cabinet	Franking machine 0.00	Sharp fax 0.00	Cupboards counter high 0.00	Gas lift chair office 0.00	Sharp calculator 0.00	Bar stools 0.00	Answering machine 0.00	Computertables 0.00	Binding Machine 0,00	Back-up Tape 0.00	Epson 900 Printer 0.00	freephone	0.00	0.00	Apple Power Mac G3 311.00 311 Computer	Umaxscanner 495.00 18/08/99 495	Cannon Printer i550 300.00 01/12/03 300	Canon Scanner LIDE55 0.00 01/12/04	Executive Director	Total	
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Australian Bowhunters Association ABN 79 750 431 225 Depreciation Schedule for the year ended 31 May, 2018

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		Total	Priv	OWDV	Date	Consid	Date	Cast	Value T	Rate	Deprec	Priv	CWDV	Upto + Above	Above	Total -	Priv
National President																	
Local talk connectors	100.00 01/06/97	100	0.00	0		0		D	0 P	14.30	0	0	0	0	0	0	0
Computer upgrade	709.09 17/10/00	709	0.00	0		0		D	0 P	20.00	0	0	0	0	0	0	0
Sharp Fax FO P600	145.00 01/07/03	145	0.00	0		0		0	0 P	100.00	0	0	0	0	0	0	٥
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Printer (Fuji Xerox)	508.18 13/06/14	508	0.00	66		0		0	66 D	50.00	33	0	33	0	0	0	0
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Australian Bowhunters Association ABN 79 750 431 225
Depreciation Schedule for the year ended 31 May, 2018

				Dell XPS Ultrabook	Dell Inspiron 1525 Laptop	Filingcabinet	Deskcomputer	MYOBsoftware	Sharp Fax Machine	Acer AL-1512M 15" Monitor	Modem - Zoom 56	Intel Pentium 3	Printer - Epson	Treasurer		
			ı	1,125.52 10/12/12	927.00 04/08/08	0,00	0.00	0.00	330.00 01/08/98	380.91 10/11/04	245.00 13/12/99	2,665.00 11/11/99	199.00 11/11/99			
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Australian Bowhunters Association ABN 79 750 431 225
Depreciation Schedule for the year ended 31 May, 2018

			Dell Vastra 3750 Notebook	Bag for notebook	Notebook - Campaq 1200-XL103	National Score Recorder		
		ı	857.83 28/05/12	139.00 26/04/00	2,798.00 19/04/00	order		
		3,795	858	139	2,798		Total	
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Australian Bowhunters Association ABN 79 750 431 225 Depreciation Schedule for the year ended 31 May, 2018

			Dell Vostro 1510' 1,1	Canon 2020 Colour 8,5 Photocopier	Martin Yale 7400 Paper Folder	Intel Core IS Tower 9	Dell 1409 X Projector 9	60685 Epson E659 5. Projector	Dell Vostro 3700 Laptop 1,4	Equipment register ABA house		
			1,143.00 28/10/08	8,500.00 23/04/12	571.82 26/09/11	906.00 01/08/11	995.00 24/06/08	587.26 07/03/11	1,455.73 23/04/10	house		
		14,159	1,143	8,500	572	906	995	587	1,456		Total	
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Australian Bowhunters Association ABN 79 750 431 225

Depreciation Schedule for the year ended 31 May, 2018

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			0 0 0 0			
0 0	0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0	

Australian Bowhunters Association ABN 79 750 431 225
Depreciation Schedule for the year ended 31 May, 2018

				60697 Pitney Bowes Franking Machine	Dell Vostro 1510 Laptop	OKI 390 Printer	External hard drive	Franking machine	Image Writer II printer	Imprinter mode m 912	Computermonitor	Macintosh computer	Panasonic Plain paper fax	Membership Secretary		
			1	2,348.50 06/12/10	1,441.00 31/10/08	676.20 16/03/07	0.00	0.00	0.00	0.00	0.00	0.00	317.27 05/10/04	etary		
		4,782		2,348	1,441	676	0	0	0	0	0	0	317		Total	
			ř	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Priv	
		120		(X)	26		•		_	_		0	0		OWDV	
				w	Ui				J		_	_	J		Date	DIS
		0		0	0	0	0	0	0	-	0	0	0		Consid	DISPOSAL
			1												Date	ADD
	D	0		0	0	0	0	0	0	0	0	0	0		Cost	ADDITION
NetDepreciation	Deduct Private Portion	120		88 D	26 D	6 D	0 D	0 D	0 0	0 0	0 0	0 0	0 P		Value T	
ation	rtion I		ı	40.00	37.50	37.50	0.00	0.00	0.00	0.00	0.00	0.00	23.53		Rate	DEPRECIA
47	0	47		35	10	2	0	0	D	0	0	0	0		Deprec	TION
		0		0	0	0	0	0	0	0	0	0	0	!	Priv	
		73		53	16	4	0	0	0	0	0	0	0		CWDV	
				0	0	0	0	0	0	0	0	0	0		Upto + · Above	PROFIT
				0	0	0	0	0	0	0	0	0	0		Above	
				0	D	D	0	0	0	0	0	0	0		Total -	LOSS
				0	0	0	0	0	0	0	0	0	0		Priv	

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Depreciation Schedule for the year ended 31 May, 2018

DISPOSAL ADDITION DEPRECIATION  Total Priv OWDV Date Consid Date Cost Value T Rate Depreu	Vice President - Bowhunting	Sharp fax and modem 0.00 0 0.00 0 0 0 0 0 0 0.00	PrinterMacimagewriter 0.00 0 0.00 0 0 0 0 0 0 0.00	Computer Mac classic 0.00 0 0.00 0 0 0 0 0 0.00	AppleMacexternal back 0.00 0 0.00 0 0 0 0.00 up drive	60659 Pavillion 1,135.45 13/12/10 1,135 0.00 13 0 0 13 D 50.00 DM3-1104TX	1,135 13 0 0 13  Deduct Private Portion	
D		0	0	0	0	13	13	
OSAL Consid		0	0	0.	0	0	0	
ADDITIC Date								
Cost		0	0	0	0	0		
-			0 D		0 D		13 uct Private Porti	
DEPRECIATION Rate		0.00	0.00	0.00	0.00	50.00	<u> </u>	; ; [
ON		0	0	0	0	σι	٥ ه	,
Priv		a	0	0	0	0	0	
CWDV		0	0	0	O	7	7	€
PROFIT		0	0	0	0	0		
Above		0	0	0	0	0		
LOSS		0	0	0	0	0		
Priv		0	۵	0	a	0		

Australian Bowhunters Association ABN 79 750 431 225

Depreciation Schedule for the year ended 31 May, 2018

				Answering machine	Filing cabinets x2	PRO		
				0.00	0.00			
		0		0 0	0 0		Total Priv	
		0		0.00 0	0.00 0			
		.0		0	0		OWDV Date Consid Date	DISPOSAL
							Date Cost	ADDITION
NetDepreciation	Deduct Private Portion	0		0 D	0 0 D		t Value T Rate	
ation	rtion /			0.00	0.00			DEPRECIATION
0	0	0		0 0	0 0		Deprec Priv	
		0		0	0		CWDV	
				0	0		Upto + Above	PROFIT
				0	0		bove Total -	
				0	0 0		- Priv	LOSS

Australian Bowhunters Association ABN 79 750 431 225
Depreciation Schedule for the year ended 31 May, 2018

					DISP	DISPOSAL	ADDITION	TION		DEPRECIATION	TION			PROFIT		Loss	
		Total	Priv	OWDV	Date	Consid	Date	Cost	Value T	Rate	Deprec	Priv	CWDV	Upto + Above Total -	Above	Total -	Priv
Archery & Safari Supplies	upplies			•													
Defibrillator	1,954.55 17/06/13	1,955	0.00	628		0		0	628 D	25.00	157	0	471	0	0	0	0
Esky (Technice)	208.18 29/11/13	208	0.00	96		0		0	96 0	20.00	19	0	77	0	0	0	0
BushnellRangefinder	271.82 14/04/14	272	0.00	111		0		0	111 D	25.00	28	0	83	0	0	0	0
ColourTargets	410.91 22/04/14	411	0.00	206		0		0	206 D	20.00	41	0	165	0	0	۵	a
Camera And Bag	407.45 28/04/14	407	0.00	14		0		0	14 D	66.66	9	0	5	0	0	0	0
2 Way Radios (4)	210.01 01/08/14	210	0.00	31		0		0	31 D	50.00	16	0	15	0	0	0	0
GME Handheld Radios	363.64 01/04/15	364	0.00	84		0		0	84 D	50.00	42	0	42	0	0	0	0
3d Butts (Mudgee)	20,924.32 20/05/15	20,924	0.00	13,303		0		0	13,303 D	20.00	2,661	0	10,642	0	0	0	a
Marquees (2)	745.36 23/07/15	745	0.00	293		0		0	. 293 D	40.00	117	0	176	0	0	0	۵
3D Targets (10)	4,785.95 24/02/17	4,786	0.00	4,532		0		0	4,532 D	20.00	906	0	3,626	0	0	D	۵
Esky	273.61 21/05/18	274	0.00	0		0 2	0 21/05/18	274	274 D	40.00	w	0	271	0	0	0	0
		30,556		19,298		0		274	19,572		3,999	۵	15,573				
								D	Deduct Private Portion	rtion	0						
									NetDepreciation		3,999						
										1							

Australian Bowhunters Association ABN 79 750 431 225
Depreciation Schedule for the year ended 31 May, 2018

						11,720	tion 	NetDepreciation									
						0	tion I	Deduct Private Portion	D								
				105,032	0	11,720		116,752	٥		0	52	116,752	4	139,974		
							ı										
0	Q	0	0	5,193	0	1.298	20.00		0	0		6.491				6,727,27 29/03/17	35 Target Faces (20)
0	0	0	0	2,050	0	228	10.00		0	0		2,278				2,409.09 14/11/16	Trailer
0	0	0	0	1,970	0	104	5.00	2,074 D	0	0		2,074				2,268.18 02/09/15	WaterTank
0	0	0	0	2,118	0	235	10.00	2,353 D	0	0		2,353	0.00 2,			2,635.45 03/05/16	Garden Shed
0	0	0	0	37,879	0	1,015	2.50	38,894 P	0	0		38,894	0.00 38,		5 40,614	40,614.28 21/09/15	Shed
0	0	0	0	1,404	0	351	20.00	1,755 D	0	0		1,755	0.00 1,		5 2,200	2,200.00 27/05/16	Portable Toilet
a	0	0	0	1,533	0	271	15.00	1,804 D	0	0		1,804	0.00 1,		5 2,127	2,127.27 26/05/16	Wood Fire Heater
0	0	0	0	744	0	186	20.00	930 D	0	0		930	0.00		5 1,200	1,200.00 06/04/16	Fiat 451 Bulldozer
0	0	0	0	2,031	0	677	25.00	2,708 D	0	0		2,708	0.00 2,		5 3,909	3,909.09 10/02/16	Toyota Hilux
0	0	0	0	5,995	0	316	5.00	6,311 D	0	0		6,311	0.00 б,		5 6,832	6,831.82 11/11/15	Container Roof
0	0	0	0.	2,694	0	674	20.00	3,368 D	0	0		3,368	0.00 3,		5 4,768	4,768.00 31/10/15	Material-TargetButtSteel
0	0	0	0	113	0	75	40.00	188 D	0	0		188	0.00		409	409.09 31/10/15	Fridge Freezer
0	O	0	0	4,694	0	1,173	20.00	5,867 D	0	0		5,867	0.00 5,		8,538	8,537.99 17/09/15	Generator
0	D	0	0	5,097	0	268	5.00	5,365 D	0	0		5,365	0.00 5,		5 5,873	5,872.73 24/08/15	Water⊤ank
0	0	0	0	5,102	0	137	2.50	5,239 P	0	0		5,239	0.00 5,		5 5,467	5,466.78 30/09/15	Showers
0	0	0	0	539	0	135	20.00	674 D	0	0		674	0.00		1,000	1,000.00 19/08/15	Portable Toilets (2)
0	0	0	0	4,560	0	1,140	20.00	5,700 D	0	0		5,700	0.00 5,		8,635	8,635.45 17/07/15	CustomTargets
0	0	0	0	3,227	0	496	13.33	3,723 D	0	0		3,723	0.00 3,		5 5,045	5,045.45 14/04/15	40' Container
0	0	0	0	12,661	0	1,947	13.33	14,608 D	0	0		14,608	0.00 14,		5 19,794	19,793.62 14/04/15	Ablution Blocks (2)
0	0	0	0	442	0	111	20.00	553 D	0	0		553	0.00		904	904.45 13/03/15	Fire Pump
0	0	0	0	1,194	0	299	20.00	1,493 D	0	0		1,493		5 0,00	5 2,455	2,454.55 02/03/15	8*5 Tandem Trailer
0	0	0	0	673	0	104	13.33	777 D	0	0		777		0.00	1,091	1,090.91 12/01/15	WaterTank
0	0	0	0	3,119	0	480	13.33	3,599 D	0	0		3,599		4 0.00	5,074	5,074.09 31/12/14	40' Shipping Container With Lock
																pital Items	ABA Property - Capital Items
Priv	Total -	Above	Upto +	CWDV	Priv	Deprec	Rate	Value T	Cost	Date	Consid	)V Date	v owov	al Priv	Total		
	LOSS	7	PROFIT			TION	DEPRECIATION		ADDITION	ADC	DISPOSAL	0					